

Countable vs Exempt Income Matrix



Version 18

Release Date: September 2025



COLORADO

Healthcare & Economic Security
Staff Development Division

Table of Contents

Click on the types of income below to be taken directly to their page.

Earned Income

- Advances on Wages
- Americorps / Vista Wages
- Blood / Plasma Donation
- Difficulty of Care Payment (DOC) - Paid to the Individual Care Provider
- Earnings of Children Under 18
- Home Care Allowance (HCA) - Individual Home Care Provider
- In-Kind - Earned
- Rental - Earned
- Room & Board (Self-Employment)
- Sick / Vacation / Bonus Pay During Employment
- Temporary (<90 Days) Income
- Title 1 (Vista - University Year of Action)
- Title V (Older Americans Act
- Wages, Salaries, Tips
- WIOA (WIA) - Training Allowances
- WIOA (WIA) - Wages

Unearned Income

- Adoption Subsidy (Title IV
- Agent Orange Settlements
- Alimony and Support Payments
- Beneficiary Advisory Council (BAC)
- Certain American Indian / Alaskan Native Payments
- Child Support Arrears
- Child Support Current
- Committees and Workgroups
- Crowdfunding
- Disaster Relief Payments / FEMA
- Donated Work Hours (Not Volunteering)
- Earned Income Tax Credits
- FAMLI (Family Medical Leave Insurance Program)
- Financial Aid: Educational Grants / Scholarships
- Financial Aid: Educational Loans
- Foster Care (Title IV)
- Garnished Wages
- Gifts
- Home Care Allowance - Payment Given to the Recipient (elderly disabled person)
- In-Kind Support Maintenance (ISM)
- In-Kind Unearned
- Income Tax Refunds
- Ineligible Members Income (Earned or Unearned)
- Inheritance
- Interest, Dividends
- Kinship Payments (Title IV)
- Kinship Payments - Non-Certified Kinship Caretaker Payments
- LEAP or Other Assistance Payments
- Life / Health Insurance Proceeds
- Loans
- Lump Sum
- Medicaid Advisory Committee (MAC)
- Military Combat Payments
- Military Education Deductions While Enlisted
- Military Salary / Allotment
- Mineral Rights Royalties or Lease Bonuses
- Minister Housing Stipend
- Monies Withdrawn from Trust Funds
- Non-Recurring Lump Sum
- PASS Income (Plan to Achieve Self Support - SSA)
- Pensions / Retirement Payments
- Prizes / Awards
- Public Assistance Payments (CW, AF)
- Railroad Retirement Annuities
- Recoupments
- Reimbursements
- Rental - Unearned

Unearned Income, Continued

- Reverse Mortgage
- Royalties / Annuities
- Sick / Vacation / Bonus Pay After Employment Ends
- Social Security Benefits (Retirement, Survivor, Disability, and Dependent
- Sponsor Income
- Spousal Allowance for Community Spouse
- SSI (Supplemental Security Income)
- Striker Income (Union Income)
- Student Loan Forgiveness
- Substantial Gambling / Lottery Winnings
- Income from Trusts
- UCard (United Healthcare Benefit Card)
- Unemployment Insurance Benefits (UIB)
- Vendor Payments
- Veteran's Administration (VA) Benefits
- Veteran's (VA) Aid and Attendance
- Veteran's Educational Assistance (GI Bill)
- Victims Compensation
- Volunteer Work
- Workers' Compensation Payments



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Earned Income

Advances on Wages

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Countable	Not Specified	Not Specified

Americorps / Vista Wages

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Be sure to address living allowance.	Exempt	Exempt	Countable - If receiving prior to applying for SNAP. Exempt - If receiving SNAP prior to joining Vista.	Not Specified	Exempt

Blood / Plasma Donation

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable



Earned Income

Difficulty of Care Payment (DOC) - Paid to the Individual Care Provider

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Payment made to the individual care provider who provides personal care to a HCBS Waiver member. Exempt - Care provider must reside in the same home of the HCBS Waiver member.	Countable	Countable	Countable	Countable	Countable

Earnings of Children Under 18

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt - Up to the current tax filing threshold amount for dependents and children.	Exempt - Unless child is the applicant (AND-CS).	Exempt - Unless child is the applicant (AND-CS).	Exempt - Must be in school.	Exempt - Unless child is the applicant (AND-CS).	Exempt - Must be in school.

Earned Income

Home Care Allowance (HCA) - Individual Home Care Provider

HCA is a Public Assistance Benefit paid to an elderly/disabled person for the purpose of paying a home care provider. An HCA payment is not considered a Difficulty of Care (DOC) payment. This income should be entered in the Earned Income page as “home care allowance - Provider Payment”.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Not Specified	Countable	Countable

In-Kind - Earned

Providing a service in exchange for rent, etc.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable (minus amount earmarked for food) up to Current SSA ISM amount	Countable (minus amount earmarked for food) up to Current SSA ISM amount	Exempt	Countable	Countable

Rental - Earned

Earned = Manages property 20 hrs+ per week.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Room & Board (Self-Employment)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable



Earned Income

Sick / Vacation / Bonus Pay During Employment

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Temporary (<90 Days) Income

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Exempt

Title 1 (Vista - University Year of Action)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Exempt - When total volunteer hours are equivalent or greater than minimum wage.	Countable	Not Specified	Exempt



Earned Income

Title V (Older Americans Act)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt - Only benefits received under Title VII, Nutrition Program for the Elderly, of the Older Americans Act and Title V of the Housing Act of 1949.	Exempt	Countable	Exempt

Wages, Salaries, Tips

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Earned Income

WIOA (WIA) - Training Allowances

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt - As long as the payments (exclusive of extra allowances for transportation or other costs) don't total more than the public welfare benefits they would have received otherwise.	Not Specified	Exempt	Exempt - Unless OJT, over 19, and not under parental control of an adult HH member (CCR 4.405.2(A)(6)).	Not Specified	Countable

WIOA (WIA) - Wages

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Exempt - Unless OJT, over 19, and not under parental control of an adult HH member (CCR 4.405.2(A)(6)).	Not Specified	Countable

Unearned Income

Adoption Subsidy (Title IV)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Not Specified	Exempt - Child is ineligible for AF, income is not countable to parents.	Exempt - Child is excluded from AU and BU.

Agent Orange Settlements

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Not Specified	Exempt

Alimony and Support Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Alimony payments if executed before 12/31/2018. Exempt - Alimony payments from a divorce or legal separation executed or modified after 1/1/2019.	Countable	Countable	Countable	Countable	Countable



Unearned Income

Beneficiary Advisory Council (BAC)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Exempt	Exempt	Exempt	Exempt	Exempt

Certain American Indian / Alaskan Native Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Not Specified	Exempt

Child Support Arrears

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Countable	Countable	Exempt	Exempt - Arrears Child Support is not counted in initial eligibility or grant calculation.

Unearned Income

Child Support Current

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Countable	Countable	Countable - If Child Support is attributed to the AF recipient (ex. child receives child support and is eligible for HCA). Child Support for a child is not countable to other household members.	Countable - For initial Needs Standard Test only. Child Support will pass through if initially eligible.

Committees and Workgroups

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - If Establishment Gift Card is marked 'No'. Exempt - If Establishment Gift Card is marked 'Yes'.	Countable - If Establishment Gift Card is marked 'No'. Exempt - If Establishment Gift Card is marked 'Yes'.	Countable - If Establishment Gift Card is marked 'No'. Exempt - If Establishment Gift Card is marked 'Yes'.	Countable - If Establishment Gift Card is marked 'No'. Exempt - If Establishment Gift Card is marked 'Yes'.	Exempt - Being paid by a gift card does not change whether income is countable or exempt for AF.	Exempt - Being paid by a gift card does not change whether income is countable or exempt for CW.



Unearned Income

Crowdfunding

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt - Considered as a gift and MAGI will exempt up to current taxable amount.	Countable	Countable	Exempt - Considered as countable liquid asset.	Countable - If owned by the member AND money has been drawn from the account. If nothing drawn, it will be considered a liquid asset.	Countable - If owned by the member of the AU.

Disaster Relief Payments / FEMA

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Donated Work Hours (Not Volunteering)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Not Specified	Countable	Countable



Unearned Income

Earned Income Tax Credits

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

FAMLI (Family Medical Leave Insurance Program)

This income should be entered in the Unearned Income page as “Other Government Disability”.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Members can self-attest FAMLI income. If verification of FAMLI income cannot be obtained through an electronic source, a VCL will be generated.	Countable - Members shall provide verification of FAMLI income. If verification of FAMLI income cannot be obtained through an electronic source, a VCL will be generated. FAMLI income is countable as income in the month received and any unspent amount is a countable resource the following month.	Countable - Members shall provide verification of FAMLI income. If verification of FAMLI income cannot be obtained through an electronic source, a VCL will be generated. FAMLI income is countable as income in the month received and any unspent amount is a countable resource the following month.	Countable - FAMLI income must be verified using standard verification procedures.	Countable - FAMLI income must be verified using standard verification procedures.	Countable - FAMLI income must be verified using standard verification procedures.



Unearned Income

Financial Aid: Educational Grants / Scholarships

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Only if earmarked for Living Expenses. Exempt - If earmarked for Educational Expenses.	Countable - Only if earmarked for Living Expenses. Exempt - If earmarked for Educational Expenses.	Exempt	Exempt	Exempt	Exempt

Financial Aid: Educational Loans

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Foster Care (Title IV)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Exempt - Foster children are optional in a SNAP household. If opted in, their Foster Care income will be countable.	Exempt - Foster Care income for a child is not countable to the AF Adult.	Exempt - Foster Child is excluded from AU and BU.



Unearned Income

Garnished Wages

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable - Child Support Garnishments shall be deducted prior to Gross Income Test, then used as a deduction.	Countable	Countable

Gifts

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Countable	Countable	Countable	Countable



Unearned Income

Home Care Allowance - Payment Given to the Recipient (elderly disabled person)

The program provides cash assistance to individuals five (5) years of age or older with a disability to pay for a home care provider. This payment is paid directly to the member (the elderly or disabled individual) to pay for the home care provider.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt - This income should be entered under the Unearned Income screen and the income type selected is “home care allowance - Non Provider Payment”.	Exempt - This income should be entered under the Unearned Income screen and the income type selected is “home care allowance - Non Provider Payment”.	Exempt	Countable - Individuals who receive these types of HCA payments to pay another individual should not have the income counted for them. CDASS payments do count as earned income for the individual who is receiving the payment. If the disabled client is paying a member of their household, the income would count for the individual receiving the payment.	Countable - If the applicant is the caregiver receiving the HCA income. If the applicant is receiving HCA benefit, this is not countable income towards them.	Countable - The CW applicant cannot receive payment for both AF and CW at the same time.



Unearned Income

In-Kind Support Maintenance (ISM)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Not Specified	Countable - AF only (OAP, AND-CS)	Not Specified

In-Kind Unearned

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Exempt	Countable	Countable

Income Tax Refunds

Exempt in the month received, may be counted as a resource thereafter.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt



Unearned Income

Ineligible Members Income (Earned or Unearned)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable - Mandatory but excluded Non-Qualified Non-Citizen members' income shall be prorated.	Countable	Countable - The income of mandatory ineligible members is mandatory and countable.

Inheritance

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Some additional information may be needed to determine in what form the inheritance was received.	Countable - If the applicant is eligible for any Non-MAGI programs, then this income should be countable in the month received, and any unspent amount is counted as a resource thereafter per 8.100.5.F.5.	Countable	Countable	Countable	Countable



Unearned Income

Interest, Dividends

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Kinship Payments (Title IV)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Not Specified	Countable - If the child is included in the SNAP household; treated like Foster Care. Exempt - If the child is not included in the SNAP household; treated like Foster Care.	Exempt - Kinship income for a child is not countable to the AF Adult.	Exempt - Kinship Child is excluded from AU and BU.



Unearned Income

Kinship Payments - Non-Certified Kinship Caretaker Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Countable - If the child is included in the SNAP household; treated like Foster Care. Exempt - If the child is not included in the SNAP household; treated like Foster Care.	Exempt - SB 24-008 allows non-certified kinship caretakers to receive reimbursement for caring for children in their care. This payment will be considered exempt unearned income and will be entered into CBMS under the child or youth it is intended for.	Exempt - SB 24-008 allows non-certified kinship caretakers to receive reimbursement for caring for children in their care. This payment will be considered exempt unearned income and will be entered into CBMS under the child or youth it is intended for.

LEAP or Other Assistance Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Unearned Income

Life / Health Insurance Proceeds

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Countable - If reasonably anticipated. Exempt - As a lump sum if one-time payment.	Countable - Over medical/burial needs.	Countable - Over medical/burial needs.

Loans

To be considered a loan, there must be some sort of repayment agreement.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Lump Sum

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - In the month received.	Countable - In the month received.	Countable - In the month received.	Exempt - Only if non-recurring Lump Sum is marked 'Yes'.	Being paid a lump sum does not change whether income is countable or exempt for AF.	Being paid a lump sum does not change whether income is countable or exempt for CW.

Unearned Income

Medicaid Advisory Committee (MAC)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Exempt	Exempt	Exempt	Exempt	Exempt

Military Combat Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Exempt - Military combat payments received by a member of the US Armed Forces deployed to a designated combat zone shall be excluded from HH income for the duration of the member's deployment as long as the payment was not received immediately prior to serving in a combat zone.	Not Specified	Not Specified



Unearned Income

Military Education Deductions While Enlisted

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Exempt	Not Specified	Not Specified

Military Salary / Allotment

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Mineral Rights Royalties or Lease Bonuses

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Unearned Income

Minister Housing Stipend

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Not Specified	Countable - If the employer provides monies to be used for rent/housing or garnishing/diverting employee wages to pay for housing expenses. Exempt - If the benefit is not in the form of money and the person is not an employee OR if the employer pays a household's rent directly to the landlord in addition to paying regular wages.	Not Specified	Not Specified

Monies Withdrawn from Trust Funds

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Not Specified



Unearned Income

Non-Recurring Lump Sum

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - As income in the month received. Counted as a resource following.	Countable - As income in the month received. Counted as a resource following.	Countable - As income in the month received. Counted as a resource following.	Exempt	Countable - As income in the month received. Counted as a resource following.	Countable - As income in the month received. Counted as a resource following.

PASS Income (Plan to Achieve Self Support - SSA)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Not Specified	Exempt	Countable

Pensions / Retirement Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable



Unearned Income

Prizes / Awards

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - For the individual that won the prize and all members of the prize winner's MBU in the month the prize/ award was received.	Countable	Countable	Countable	Countable	Countable

Public Assistance Payments (CW, AF)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Countable	Exempt	Exempt

Railroad Retirement Annuities

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Railroad Tier 1 for children/ tax dependents are exempt, and excluded when determining Pickle.	Countable - Railroad Tier 1 for children/ tax dependents are exempt, and excluded when determining Pickle.	Countable - Railroad Tier 1 for children/ tax dependents are exempt, and excluded when determining Pickle.	Countable	Countable	Countable



Unearned Income

Recoupments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Not Specified	Not Specified

Reimbursements

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Not Specified	Not Specified	Not Specified	Exempt - Any portion of the reimbursement that exceeds the incurred expense is considered countable income.	Exempt	Exempt

Rental - Unearned

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Reverse Mortgage

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt



Unearned Income

Royalties / Annuities

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Sick / Vacation / Bonus Pay After Employment Ends

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Social Security Benefits (Retirement, Survivor, Disability, and Dependent

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable	Countable	Countable

Sponsor Income

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Sponsor income is requested, but not currently used for eligibility.	Sponsor income is requested, but not currently used for eligibility.	Sponsor income is requested, but not currently used for eligibility.	Countable	Countable - Sponsor income is not required for OAP unless the sponsor is the spouse.	Countable



Unearned Income

Spousal Allowance for Community Spouse

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Not Specified	Countable - If Community Spouse subsequently applies for LTC.	Countable	Countable	Countable

SSI (Supplemental Security Income)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt - May vary if there is a child receiving SSA benefits. Income can be excluded.	Exempt	Exempt	Countable	Countable	Exempt



Unearned Income

Striker Income (Union Income)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable - Eligibility at time of application is determined by comparing the striking member's income as of the day before the strike to their current income and adding the higher of the two (2) to the current income of the non-striking household members during the month of application. The higher income will be used in determining benefits.	Not Specified	Not Specified

Unearned Income

Student Loan Forgiveness

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - For MAGI and Marketplace Programs in the month the loan was forgiven.	Exempt	Exempt	Exempt	Exempt	Exempt

Substantial Gambling / Lottery Winnings

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - For members of the gambling/lottery winner's MBU only in the month the income was received. Counts for the individual that won the money in the month received and subsequent months (CBMS calculation).	Countable	Countable	Countable	Countable	Countable

Unearned Income

Income from Trusts

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable - Some trust income is excluded. All Trusts must be reviewed by HCPF Trust Unit.	Countable - Some trust income is excluded. All Trusts must be reviewed by HCPF Trust Unit.	Countable - Some trust income is excluded. All Trusts must be reviewed by HCPF Trust Unit.	Countable	Countable	Not Specified

UCard (United Healthcare Benefit Card)

This is a benefit with some insurance plans that provides funds or food and other necessities.

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt



Unearned Income

Unemployment Insurance Benefits (UIB)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Countable	Countable	Countable	Countable - Beginning 01/01/2023, the new income expense type "Unemployment Adjustment" will be an allowable expense for the following unearned income types for SNAP only: FPUC, PEUC, PUA, UIB.	Countable	Countable

Vendor Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Veteran's Administration (VA) Benefits

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Countable	Countable	Countable	Countable



Unearned Income

Veteran's (VA) Aid and Attendance

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Countable	Exempt	Exempt

Veteran's Educational Assistance (GI Bill)

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Not Specified	Countable - Money intended for other purposes, specifically daily living expenses, are considered countable unearned income. Exempt - Money received for educational assistance.	Countable - Only for the amount that exceeds educational expenses.	Countable - Only for the amount that exceeds educational expenses.

Victims Compensation

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Not Specified	Exempt	Exempt	Exempt



Unearned Income

Volunteer Work

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Exempt	Exempt	Exempt	Exempt - May be countable depending on type of work and hours worked.	Exempt

Workers' Compensation Payments

MAGI	Non-MAGI	LTC	SNAP	AF	CW
Exempt	Countable	Countable	Countable	Countable	Countable

